

## NOAA Administrative Standard Award Conditions

On September 14, 2010 the Office of Management And Budget issued interim final guidance to agencies to establish requirements for Federal financial assistance applicants, recipients, and subrecipients that are necessary for the implementation of the Federal Funding Accountability and Transparency Act of 2006, hereafter referred to as "the Transparency Act" or "the Act". This interim final guidance provided standard wording for an award term that each agency must include in grant and cooperative agreement awards it makes on or after October 1, 2010, to require recipients to report information about first-tier subawards and executive compensation under only those awards. This implementation of the requirement for reporting of subawards and executive compensation under Federal assistance awards parallels the implementation for subcontracts and executive compensation under Federal procurement contracts, which is in the Federal Acquisition Regulation. This is a new requirement and the language is located in section D of these Administrative Standard Award Conditions.

As you may know, during the Federal Government's Fiscal Year 2006, NOAA implemented NOAA Grants Online. Grants Online is a premier Federal solution for full life-cycle grants management processing. Grants Online allows recipients to: Accept awards electronically, manage user roles for individuals within their organization, submit post-award action requests, financial reports, and performance/progress reports. Grants Online operates in a web environment, and can be accessed anywhere at any time, provided that you have Internet access. You will be required to use an Internet browser to log in and to use Grants Online. **Internet Explorer** is the preferred browser for **PC users**; **FireFox** is the preferred browser for **MAC users**. No software is required for installation. Logins and passwords are required. If you do not have a password, you can contact the Grants Online Help Desk for assistance in obtaining your login credentials.

For more information, e-mail [GrantsOnline.HelpDesk@noaa.gov](mailto:GrantsOnline.HelpDesk@noaa.gov) or call the Help Desk at 301-444-2112 or toll free at 1-877-662-2478 between the hours of 8:00 a.m. and 6:00 p.m. Eastern Time Monday through Friday excluding Federal holidays.

### A. Award Payments – ASAP Enrollment

Your award payments will be made through electronic funds transfers using the U.S. Department of the Treasury's Automated Standard Application for Payments (ASAP) system. Recipients must enroll in ASAP system by first submitting an Organization Profile Change Request via Grants Online, which will include the following requirements:

1. EIN#
2. DUNS#
3. Name of Organization
4. Type of Organization (i.e. Non-profit, For Profit, State etc.)
5. Address
6. Point of Contact
7. Title
8. Point of Contact's Email Address
9. Phone Number

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Please refer to the NOAA website at:

[http://www.corporateservices.noaa.gov/grantsonline/Process%20Maps/Award\\_and\\_Post\\_Award\\_OverviewOnly.pdf](http://www.corporateservices.noaa.gov/grantsonline/Process%20Maps/Award_and_Post_Award_OverviewOnly.pdf) for additional information.

### B. Financial Reports

Federal Financial Reports (SF-425) are to be completed in NOAA's Grants Online system. Grants Online will notify your organization via email when your reports are available for completion and submission through the Grants Online system. The status of all reports can be seen under "Associated Documents" under the Grants File.

To complete a report, login to NOAA Grants Online at <https://www.GrantsOnline.noaa.gov>, search for the award and navigate to the Grants File overview page. Find the report near the bottom of the page and click on the link to the report to complete the report. For multiple awards that require Federal Financial Reports (SF-425) covering the same period, you may create and submit a multi-award SF-425 from the "Awards" tab. For additional assistance with Grants Online, please review the Recipient Quick Reference Guide available at <http://rdc.noaa.gov/~GrantsOnline/Training>. This site also has additional detailed recipient assistance material. If you are having problems with accessing Grants Online, please contact the Grants Online Help Desk at 1-877-662-2478 or [GrantsOnline.HelpDesk@noaa.gov](mailto:GrantsOnline.HelpDesk@noaa.gov).

1. Federal Financial Report (SF-425) - (final report only)
  - a. A final comprehensive Federal Financial Report must be submitted, within 90 days after award expiration. The report shall cover the entire project period from the start date through the end date of the original award, or approved extended end date of the award, and must include the cumulative total of indirect costs charged to the award.
2. Federal Financial Report (SF-425) - Due semi-annually; reported under the "Federal Cash" line of the report. (This report replaces the SF 272, Cash Transaction Report)
  - a. The SF-425 shall be submitted on a semi-annual basis. If the recipient is reporting on more than one NOAA grant and/or agreement, then the SF-425 attachment must be used.
  - b. Interim semi-annual Federal Financial Reports (SF-425) are due no later than 30 days after the semi-annual reporting periods ending March 31 and September 30 for the entire project period of the award.
  - c. A final Federal Financial Report (SF 425) is due within 90 days after award expiration. The report shall cover the last semi-annual reporting period ending on September 30 or March 31, or a portion thereof, based on the end date or approved extended end date of the award.
  - d. The SF-425 is due for recipients using the Department of Treasury Automated Standard Application for Payments (ASAP) system for payment. If converting to

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ASAP during the course of the Award, the SF-425 forms will be due as described above starting with the ASAP conversion date

### 3. Request for Advance or Reimbursement (SF-270)

- a. The SF-270 shall NOT be submitted by recipients using the Department of Treasury ASAP system unless specifically directed by a Special Award Condition.
- b. The SF-270 shall be submitted using the NOAA Grants Online system, as reimbursements are necessary for the financial management of the award.
- c. Semi-annual and final Federal Financial Reports (SF-425) are not required if the SF-270 is used.

### C. Performance/Progress Reports

Performance/Progress Reports are to be completed in NOAA's Grants Online System. The Grants Online System will notify your organization through email, when your reports are available for completion and submission through NOAA Grants Online. Recipients are responsible for ensuring all personnel listed on an award have a current email address. The status of reports can be seen under Associated Documents under the Grant File.

To complete your report, login to NOAA Grants Online at <https://www.GrantsOnline.noaa.gov>, search for the award and navigate to the Grants File overview page. Then find the report near the bottom of the page and click on the link to the report to complete it. You must attach the report document for submission, or in the rare cases where there is very little to report, fill out the report in the report comments section. The Federal Program Officer is the authority on the acceptable form and content of Project Progress Reports. For additional assistance with Grants Online, please review the Recipient Quick Reference Guide available at <http://rdc.noaa.gov/~GrantsOnline/Training>. This site also has additional detailed Recipient assistance material. If you are having problems with your access to Grants Online, please contact the Grants Online Help Desk at 1-877-662-2478 or [GrantsOnline.HelpDesk@noaa.gov](mailto:GrantsOnline.HelpDesk@noaa.gov).

- a. Frequency: Performance reports are due on a semi-annual basis, unless otherwise specified in an award condition, no later than 30 days following the end of each six (6) month period from the start date of the original award. The last semi-annual performance report is required. The final report, which summarizes activities conducted during the entire award must be submitted within 90 days following the end date of the project.

### D. Reporting Subawards and Executive Compensation.

- a. **Reporting of first-tier subawards. (Applies only to grant/cooperative agreement awards issued with a new NOAA fiscal year 2011 award number)**

1. Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery

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funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a subaward to an entity (see definitions in paragraph e. of this award term).

2. Where and when to report.

i. You must report each obligating action described in paragraph a.1. of this award term to <http://www.fsr.gov>.

ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)

3. What to report. You must report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> specify.

**b. Reporting Total Compensation of Recipient Executives.**

1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if--

i. the total Federal funding authorized to date under this award is \$25,000 or more;

ii. in the preceding fiscal year, you received--

(A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and

iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

2. Where and when to report. You must report executive total compensation described in paragraph b.1. of this award term:

i. As part of your registration profile at <http://www.ccr.gov>.

ii. By the end of the month following the month in which this award is made, and annually thereafter.

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### c. Reporting of Total Compensation of Subrecipient Executives.

1. Applicability and what to report. Unless you are exempt as provided in paragraph d. of this award term, for each first-tier subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if—

i. in the subrecipient's preceding fiscal year, the subrecipient received--

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and

ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/excomp.htm>.)

2. **Where and when to report.** You must report subrecipient executive total compensation described in paragraph c.1. of this award term:

i. To the recipient.

ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.

### d. Exemptions

If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:

i. Subawards, and

ii. The total compensation of the five most highly compensated executives of any subrecipient.

### e. Definitions.

For purposes of this award term:

1. Entity means all of the following, as defined in 2 CFR part 25:

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- i. A Governmental organization, which is a State, local government, or Indian tribe;
  - ii. A foreign public entity;
  - iii. A domestic or foreign nonprofit organization;
  - iv. A domestic or foreign for-profit organization;
  - v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.
- 2. Executive means officers, managing partners, or any other employees in management positions.
- 3. Subaward means:
  - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
  - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. ---- .210 of the attachment to OMB Circular A-133, ``Audits of States, Local Governments, and Non-Profit Organizations").
  - iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
- 4. Subrecipient means an entity that:
  - i. Receives a subaward from you (the recipient) under this award; and
  - ii. Is accountable to you for the use of the Federal funds provided by the subaward.
- 5. Total compensation means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):
  - i. Salary and bonus.
  - ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
  - iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
  - iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.

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- v. Above-market earnings on deferred compensation which is not tax-qualified.
- vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

### E. Post Award Action Requests for Non-Construction Awards

All Post Award Action requests must be completed in Grants Online. NOAA Grants Online provides the ability for Recipients to submit the different Award Action Requests. Each request is described below with specific guidance.

#### General Guidance and NOAA Business Rules

- NOAA requires all Award Action Requests to be approved by a “Recipient Authorized Representative.” Grants Online enforces this business rule by routing all requests through the Recipient Authorized Representative(s) for submission to NOAA.
- An Award End Date may ONLY be extended through:
  - A funded amendment through an application (SF-424)
  - A No-Cost Extension - Prior Approval Waived (Research Terms and Conditions)
  - A No-Cost Extension - Prior Approval Required
- The Extension to Closeout is the only Award Action Request that may be initiated after the Award End Date.
  - An Extension to Closeout may only be requested within the 90-day closeout period (90 days after the award end date). The closeout period can be extended only once for a maximum of 60 days. .
- A No-Cost Extension - Prior Approval Waived (Research Terms and Conditions) must be submitted to NOAA 10 or more days prior to the award end date.
  - Grants Online automatically enforces this business rule.
- A No-Cost Extension - Prior Approval Required is required to be submitted to NOAA 30 or more days prior to the award end date.
  - Recipients that are allowed Prior Approval Waived (Research Terms and Conditions) must exercise this no-cost extension, before requesting a no-cost extension Prior Approval Required. .
  - Grants Online does not enforce this business rule. Enforcement is at the discretion of the Grants Officer.
- The "Other" Award Action Request may or may not produce an amendment. Use this Award Action Request if you have a request that does not fit under any other category. Please work

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with your Federal Program Officer to determine if you should submit the "Other" Award Action Request. In a few cases, the recipient will not have to submit an "Other" Award Action Request. An email request from the recipient to the Federal Program Officer, and the approval of the content of that email by the Program Officer, who in turn, submits it to the Grants Officer is sufficient. The approval of the request ultimately lies with the Grants Officer. This email request and attendant correspondence is always attached to the Grants File as evidence of the transaction.

**Grants Online Processing Guidance** for list of Award Action Requests (Award Action Requests are listed on the following pages)

From the [Grants Online Recipient Quick Reference Guide](#) :

1. Click the "Award" tab.
2. Click the "Search" or the "Search Award" link. The "Search Award" page is displayed.
3. Click the "Search" button on the "Search Award" page. When your search results populate, click the award number for which you are submitting your AAR.
4. On the "Grants File" launch page, select the "Create Award Action Request" action from the action dropdown menu then click the "Submit" button.
5. The "Award Action Request Index" page is displayed with the available AARs. Click the link to the AAR that you wish to submit. The requested page will be displayed for you to complete. Enter the required fields and click the "Save" button.
6. The AAR page is re-displayed with the attachment link and other fields. You can upload documents. After completing the required information, click the "Save and Return to Main" button. Another message will display where you can confirm your request and start workflow, click the "Yes" button.
7. A review task is sent to your "Task" inbox for this request. Follow the steps listed under the Processing a Task in [this document](#). The review task will go first to the creator of the document and then to the Recipient Authorized Representative(s) in the organization. If you have the role of "Recipient Authorized Representative" you will have to submit the request to NOAA, thus you will have processed two tasks.

<b>List of Award Action Requests</b> Listed below is each kind of Award Action Request in the same relative location as it is found on the Award Action Request selection page in Grants Online. Those marked with an asterisk always require an amendment. The others generally do not, but might if any Special Award Conditions are associated with the request approval. * No Cost Extension – Prior Approval Required	No Cost Extension - Prior Apporval Waived (Research Terms and Conditions)
Extension to Close Out	Reprogram or Rebudget
* Change in Scope	Equipment Purchase
* Transfer of Award	Foreign Travel
Change in Principal Investigator	Sole Source Contract
Organization Profile Change Request	Other
Change in Key Person Specified in the Application	Absence of more than 3 months or 25% by project director or PI
Satisfied Special Award Conditions	Inclusion of cost that require prior approval based

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	on cost principles
Transfer of funds allotted for training to other categories of expenses	* Sub award, transfer or contracting out of any work under the award if not described in the approved application
Pre-Award Cost	*Termination for Convenience
ASAP Drawdown Request for Broadband Technology Opportunities Program (BTOP) Only	